



Eastern Band of Cherokee Indians

Job Description

Position ID Number:	989038004 989038005	Last Revised:	02/16/2018
Position Title:	Senior Internal Auditor	Department:	Internal Audit and Ethics
Reports to:	Internal Audit Manager	Division:	Independent

Primary Function: Performs and leads internal audits and special projects as part of the internal audit plan. This responsibility includes developing audit scopes, objectives, audit programs, fieldwork procedures, and preparing audit reports reflecting the results of the work performed. Work performed will include coverage of Tribal Government and its entities focusing on the effectiveness and efficiency of business processes and internal controls; compliance with policies/procedures, rules and regulations and the accuracy of financial records. The Senior Internal Auditor will also assist Internal Audit management with periodic reporting to the Audit Committee, development of the annual internal audit plan and championing internal control and governance concepts throughout the Tribe. The Senior Internal Auditor will assist in the direction and review of work performed by internal audit staff, and may provide assistance to outside auditors, consultants or regulatory agencies.

Job Duties and Responsibilities:

- Leads internal audits as part of the yearly internal audit plan
- Performs risk assessments and creates audit programs to ensure effective and efficient audits
- Develops audit scope, performs audit procedures and prepares draft reports of findings and recommendations
- Applies knowledge of internal control concepts in planning, performing, managing and reporting of the audit
- Provides detail analysis and documents understanding of Tribal Government and entity business processes
- Directs, reviews and supervises the work performed by staff auditors
- Reviews all audit work and submits work papers and reports to Audit Manager for approval
- Performs follow-up on the status of outstanding internal audit issues
- Trains and develops team members and provides input on performance evaluations
- Delivers presentations and/or training sessions to Tribal management, Tribal Council, ,Audit Committee, Executive Committee and other committees when requested
- Performs special projects as assigned by the Internal Audit Manager and Deputy Auditor

Education /Experience:

- A Bachelor's Degree in Accounting, Finance, Information Systems, Business Administration or other acceptable field of study is required.
- Audit certification (CIA, CGAP, CISA, CFE, or other acceptable) is preferred or must be obtained within 90 days of hire.
- A minimum of three years of auditing experience is required within corporate, government, or public accounting.
- Valid NC Driver's License Required. Six to eight months would be necessary to become proficient in most phases of the job.

Job Knowledge:	<p>Must have knowledge of policies, procedures, and guidelines of the Tribal programs of the EBCI. Must have knowledge of the EBCI Accounting Policies and Procedures. Must understand the Internal Audit function and be proficient in applying the IPPF of Internal Auditing. Must have knowledge of Generally Accepted Accounting Procedures (GAAP), Governmental Accounting Standards Board (GASB) Pronouncements, and Generally Accepted Auditing Standards (GAAS).</p> <p>Must have experience with control models, risk assessments and their application. Must have knowledge of automated accounting systems and general controls in a computerized environment. Must be skilled in the use of computers and other office equipment. Proficiency in Microsoft Office applications is required and experience with CAATs is preferred. Requires the ability to maintain specified records, files, and logs. Must have good communication skills, both verbal and written. Must be able to work independently and as the member of a team</p>
Complexity of Duties:	<p>Demonstrates and maintains integrity, fairness and high ethical standards in carrying out duties. Must use problem-solving skills and be able to analyze data in performing job duties. Requires the ability to write reports to Tribal management in a clear, concise manner, understood by non-accountants. Reports must be supported by irrefutable evidence and work papers should be up to industry standard. Must use professional judgment when determining the extent of procedures performed and the materiality of the results reported. Combines financial, organizational, computer, and interpersonal skills.</p>
Contact with Others:	<p>Has daily contact with Internal Audit Manager and Office of Internal Audit staff. Has regular contact with Tribal management, budget and finance personnel, and legal personnel. Contacts are to exchange or provide information regarding internal procedures to follow reporting requirements. Must maintain a professional and independent role with the Tribal Council, Executive Committee and employees; yet participate cooperatively in the Tribe's management team. Tact, decorum, and professional etiquette are required, and considered crucial, in the exchange of information.</p>
Confidential Data:	<p>Requires a higher than average discretion due to the amount and nature of information available to the Internal Audit Office. Has access to all financial data of tribal programs, memos, and personnel records. Also has access to audit and investigation work papers, which may contain highly confidential information. Must adhere to all Tribal confidentiality policies and IIA Code of Ethics.</p>
Mental /Visual /Physical Effort:	<p>Close concentration and attention to detail are required for data entry and proofing procedures. Subject to frequent interruptions requiring varied responses. Job duties routinely require visual acuity; manual dexterity; and the ability to speak, hear, walk, sit, stand, bend, and reach with arms and hands. Must be able to lift 25 pounds and carry 5 pounds on a repetitious basis.</p>
Scope of Supervision:	<p>Oversight and supervision of junior staff auditors.</p>
Supervision Received:	<p>Works under the specific direction of the Internal Audit Manager, where definite objectives or goals are established. Uses methods and procedures established by the internal audit profession to achieve desired results. Refers cases of fraud and matters of legal interpretation to the Audit Manager or Chief Audit Executive.</p>
Responsibility for Accuracy:	<p>Deals with exact and precise figures/data. Many errors would be detected by proofing procedures; however accuracy is an expected trait of the audit profession. Accuracy of work is critical since Tribal management relies on the reporting and other output of this position to make operational decisions. Undetected errors could range from minor to significant in effect, depending on the dollars and extent employees/general public affected by inaccurate statements.</p>